United Nations A/61/631/Add.1

General Assembly

Distr.: General
2 July 2007
English
Original: Spanish

Sixty-first session
Agenda item 115

Financial reports and audited financial statements, and reports of the Board of Auditors

Report of the Fifth Committee

Rapporteur: Mr. Diego **Simancas** (Mexico)

I. Introduction

1. The previous recommendation made by the Fifth Committee to the General Assembly under agenda item 115 appears in the report of the Committee contained in document A/61/631.

2. The Fifth Committee resumed its consideration of the item at its 48th and 58th meetings, on 9 May and on 27 June 2007. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/61/SR.48 and 58).

3. For its further consideration of the item, the Committee had before it the following documents:

(a) Financial report and audited financial statements for the 12-month period from 1 July 2005 to 30 June 2006 and the report of the Board of Auditors on United Nations peacekeeping operations;[1]

(b) Report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2006 (A/61/811);

(c) Report of the Advisory Committee on Administrative and Budgetary Questions (A/61/866).

[1] *Official Records of the General Assembly, Sixty-first Session, Supplement No. 5* (A/61/5), vol. II.

07-40834 (E) 120707

II. Consideration of draft resolution A/C.5/61/L.48

4. At its 58th meeting, on 27 June, the Committee had before it a draft resolution entitled "Financial reports and audited financial statements, and reports of the Board of Auditors" (A/C.5/61/L.48), submitted by the Chairman on the basis of informal consultations coordinated by the representative of Egypt.

5. At the same meeting, the Committee adopted draft resolution A/C.5/61/L.48 without a vote (see para. 6).

III. Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Recalling its resolutions 58/249 B of 18 June 2004, 59/264 B of 22 June 2005, 60/234 B of 30 June 2006 and 61/233 A of 22 December 2006,

Having considered the financial report and audited financial statements for the twelve-month period from 1 July 2005 to 30 June 2006 and the report of the Board of Auditors on the United Nations peacekeeping operations,[1] the report of the Advisory Committee on Administrative and Budgetary Questions on the report of the Board of Auditors on the accounts of the United Nations peacekeeping operations for the financial period ended 30 June 2006[2] and the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2006,[3]

1. *Accepts* the audited financial statements of the United Nations peacekeeping operations for the period from 1 July 2005 to 30 June 2006;[1]

2. *Takes note* of the observations and endorses the recommendations contained in the report of the Board of Auditors;[4]

3. *Recalls* its resolution 47/236 of 14 September 1993, in which it decided that the costs of the United Nations Peacekeeping Force in Cyprus for the period beginning 16 June 1993 that were not covered by voluntary contributions should be treated as expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations;

4. *Reiterates* that the issue of outstanding assessed contributions is a policy matter of the General Assembly, and urges all Member States to make every possible effort to ensure the payment of their assessed contributions in full;

5. *Takes note* of the observations and endorses the recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions related to the report of the Board of Auditors;[2]

6. *Commends* the Board of Auditors for the quality of its report and the streamlined format thereof;

7. *Takes note* of the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2006;[3]

---

[1] *Official Records of the General Assembly, Sixty-first Session, Supplement No. 5* (A/61/5), vol. II.

[2] A/61/866.

[3] A/61/811.

[4] *Official Records of the General Assembly, Sixty-first Session, Supplement No. 5* (A/61/5), vol. II, chap. II.

8. *Requests* the Secretary-General to ensure the full implementation of the recommendations of the Board of Auditors and the related recommendations of the Advisory Committee in a prompt and timely manner, subject to the provisions of the present resolution;

9. *Also requests* the Secretary-General to indicate an expected time frame for the implementation of the recommendations of the Board of Auditors as well as the priorities for their implementation, including the office-holders to be held accountable;

10. *Further requests* the Secretary-General to provide, in the next report on the implementation of the recommendations of the Board of Auditors concerning the United Nations peacekeeping operations, a full explanation for the delays in the implementation of the recommendations of the Board for the period ended 30 June 2006 or the prior periods.